

701—230.14(423) Exemption for the sale of computers, machinery, and equipment, including replacement parts, and materials used to construct or self-construct computers, machinery, and equipment used for certain manufacturing purposes if the sale occurs as part of a contract entered into on or after July 1, 2016. Rescinded by 2016 Iowa Acts, House File 2433, section 7, on 3/21/16. See Rescission note at end of chapter.